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Separate paging is given to this Part in order that it may be filed as a Separate Compilation.

PART IV-B

Rules and Orders (Other than those published in Parts I, I-A, and I-L) made
by the Government of Gujarat under the Gujarat Acts

FINANCE DEPARTMENT

NOTIFICATION

No. 17/2025- State Tax (Rate)

Sachivalaya, Gandhinagar, 17th September, 2025

GUJARAT GOODS AND SERVICES TAX ACT, 2017.

No.(GHN-65)/GST-2025/S.9(5)(6)/GST Cell:- In exercise of the powers conferred by sub-section (5) of section 9 of the Gujarat Goods and Services Tax Act, 2017 (Guj.25 of 2017), the Government of Gujarat, on the recommendations of the Goods and Service Tax Council, hereby makes the following further amendments in the notification of the Government of Gujarat, Finance Department No. (GHN-35) GST-2017/S.9(5)(1)-TH dated the 30th June, 2017 being Notification No. 17/2017-State Tax (Rate), namely:-

In the said notification, after clause (iv), the following clause shall be inserted, namely: -

“(v) services by way of local delivery except where the person supplying such services through electronic commerce operator is liable for registration under sub section (1) of section 22 of the Gujarat Goods and Services Tax Act, 2017”.

2. This notification shall come into force with effect from the 22nd day of September, 2025.

By order and in the name of the Governor of Gujarat,

DR. NISARG JOSHI,

Deputy Secretary to Government.

IV-B Ex.-473

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Signature Not Verified

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